

The University of Maine DigitalCommons@UMaine

Maine Town Documents

Maine Government Documents

1948

Annual Report of the Municipal Officers of the Town of Cutler for the year 1947-1948

Cutler (Me.).

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

Repository Citation

Cutler (Me.). "Annual Report of the Municipal Officers of the Town of Cutler for the year 1947-1948" (1948). *Maine Town Documents*. 1344.

<https://digitalcommons.library.umaine.edu/towndocs/1344>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.

ANNUAL REPORT

of the

MUNICIPAL OFFICERS

of the TOWN of

CUTLER, MAINE

for the

YEAR 1947-1948

Parlin Printing Co.,—Machias

AUDITOR'S REPORT

SAWYER & SAWYER
Accountants and Auditors

December 9, 1947

Board of Selectmen
Cutler, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, we have audited the records of the Town of Cutler for the period March 1, 1946 to March 1, 1947.

The examination was made in accordance with generally accepted standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination the financial transactions of the Town appear to have been appropriately handled.

Exhibits and Schedules included in this report impartially present the financial position of the Town and the result of its operations for the period designated.

Comments and other data incorporated in the report may prove of interest to you, all of which is respectfully submitted.

Very truly yours,

SAWYER AND SAWYER

By A. F. Sawyer

Accountants and Auditors

COMMENTS**Re: Audit of the Town of Cutler
March 1, 1946 to March 1, 1947**

The financial status of the Town is presented on the Balance Sheet and comments regarding the various items, in the order of their appearance thereon, are as follows:

Cash (\$8,245.28):

The cash balance at the close of the year was on deposit at the Eastern Trust and Banking Co., Machias, Maine.

The check book balance was reconciled with the bank statement as of March 1, 1947 and found to be in agreement.

Accounts Receivable (\$2,530.36):

The accounts receivable represent the items due from the State for State Aid Roads.

Taxes Receivable (\$19.20):

The records of the Tax Collector were examined and the warrant of commitment was in agreement with the Assessors' records.

The Collector has made final settlement with the Town which completes fulfillment of her warrant. The commitment was accounted for by cash collections of \$11,482.90, tax deeds \$80.31 and abatements of \$11.31, as reflected on the records of the Collector. The balance due for previous years is \$19.20.

The cash collection of the current year's taxes was 99%; while all taxes collected during 1946, both current and prior, amounted to 100%, as referred to the current commitment.

Tax Deeds (\$381.11):

Deeds in the amount of \$80.31 were placed upon two

properties. No payments were received during the year.

Town Owned Property (\$1,500.00) :

This property is known as the Ward Place.

Accounts Payable (\$10.00) :

The above amount was due the Tax Collector on account of an overpayment.

Due Trust Funds (\$1,400.00) :

This represents the amount due the Ministerial School Fund which has been used by the Town.

Deferred Revenue (\$279.55) :

Prepaid 1947 excise taxes were received prior to the closing of the books, March 1, 1947. Credit is carried forward to the 1947 municipal year for proper application.

Surplus:

At the close of the year the Town had a net surplus of \$10,986.40. Of this amount \$2,200.52 has been set aside for definite purposes, leaving \$8,785.88 unappropriated for any specific use. A summary of the items which make up that portion which is appropriated may be found on Exhibit D.

An analysis of the change in unappropriated surplus for the year under examination is presented on Exhibit E.

General:

The fidelity bonds of the various town officials were examined and found to be in order and properly recorded. Revenue obtained from 1946 excise taxes was checked and found to be accounted for and properly recorded. All revenue from this source was carried to Surplus. Vouchers and payrolls were examined in

part and those examined appeared to be proper charges to the accounts involved.

All unexpended balances required by law to be carried forward, and all unfinished projects which had unexpended balances, have been carried forward to 1947. As previously mentioned, these items make up the \$2,200.52 shown on the Balance Sheet as Appropriated Surplus.

It is our recommendation that the Town install the Uniform System of Accounting as recommended by the State Department of Audit. We believe if the Town adopt the State System the Town Officials will find that the bookkeeping will require less time and considerable time will be saved in auditing the Town records.

We also recommend that the tax lien process be used instead of tax deeds. Practically all towns in Eastern Maine are now using the liens and find them more satisfactory than tax deeds.

(Note—The complete audit is on file at the Office of the Selectmen and may be examined by any interested citizen of the Town.)

TOWN OFFICERS 1947

Selectmen

C. D. WALLACE A. H. BRYANT
F. DOUGLAS MAKER

Assessors

S. W. DAVIS
C. WILDER SMITH

A. H. BRYANT

Overseers of Poor

F. DOUGLAS MAKER
A. H. BRYANT

Town Clerk

LESLIE C. ACKLEY

Treasurer

CARLETON MELOON

Road Commissioner

P. F. DINSMORE

Health Officer

ARTHUR E. MELOON

School Committee

BARBARA SMITH ROY DAVIS
CLARENCE HARMON

Superintendent of Schools

WILLIAM M. BOTTOMLEY

Tax Collector

MILLIE HENDERSON

Constable

ARTHUR E. MELOON

SELECTMEN'S REPORT**To the Citizens of Cutler:**

We herewith submit our annual report of the Town's business for the year ending March 1, 1948.

We have drawn 143 orders amounting to \$21,454.38.

We wish to thank all those who assisted, in any way, on the fire prevention; especially those who furnished trucks and cars on the patrol, and water containers at strategic places.

We have built three new bridges and repaired the Turner bridge, at a cost of \$525.34 to the Town. This expense was not anticipated, and no money raised at town meeting for this specific purpose. Maurice and Merritt Wright furnished, free of charge, the logs for the so-called "Crick" bridge, saving the Town this item of expense. They are to be commended for their public service.

At this time, the Selectmen wish to extend the Town's thanks and appreciation to J. A. Staples, of New York, for his generous gift of \$250.00 to be applied for work on the Head of the River road. Because of this gift, and \$169.04 from the State for Town Road Improvement, this work was done at no cost to the Town.

We wish to thank the citizens and all members of the Board of Town Officers for their co-operation.

Respectfully submitted,

C. D. WALLACE

A. H. BRYANT

F. D. MAKER

Selectmen

APPROPRIATIONS FOR 1947

State Aid Road Construction	\$ 450.00
Maine Publicity Bureau	25.00
School Lights	30.00
Tax Collector	170.00
Support of Schools	4,000.00
Superintendent of Schools	300.00
Repairs on School Buildings	350.00
Support of Poor	300.00
Mother's Aid	800.00
Town Officers' Salaries	700.00
Contingent Fund	44.00
Ways, Highways and Bridges	1,400.00
Snow Removal	600.00
Maintenance of 3rd Class Road	300.00
Bureau of Health	34.00
State Auditor	35.00
Sealer of Weights and Measures	15.00
Insurance Dist. No. 1 School House	34.00
Street Lights	300.00
Interest on School Fund	56.00
Health Officer's Salary	15.00
Fire Chief	25.00
<hr/>	
Total Appropriations	\$9,973.00
State Tax	\$1,226.63
County Tax	\$ 760.50

TOWN VALUATION FOR 1947

Real Estate, Resident	\$78,834.00
Real Estate, Non-Resident	52,248.00
Personal Estate, Resident	16,070.00
Personal Estate, Non-Resident	20.00
<hr/>	
Total Valuation 1947	\$147,172.00
Amount Assessed (1947)	\$11,625.98
Number of Polls assessed 1947	139
Number of Polls not assessed	20
Rate of Taxation	79 mills

VITAL STATISTICS

Births 12

Deaths 4

Marriages 3

TAX COLLECTOR'S REPORT

Amt. of commitment		\$12,042.98
Amt. paid to Treasurer	\$11,936.64	
Real estate of Horatio Huntley heirs		
sold to Fred Huntley	11.85	
Abatements	28.11	
Tax Deeds and Bills	66.38	
		<hr/>
		\$12,042.98
Supplementary Tax		95.77
Excise Tax		699.94
		<hr/>
		\$12,838.69

Abatements 1947

Macy Huntley	\$ 3.95	
Richard Ackley	3.00	
Andrew Clark, Jr.	3.00	
Charles Small, Sr.	3.79	
Halsey Iles	8.92	
C. D. Wallace	5.45	
	<hr/>	
		\$ 28.11

Property Sold for Taxes**Resident:**

Amos Dennison	\$ 40.29
Harvey Richardson	4.34
Cost of Advertising Above	2.00

Bills:

Ida Cosseboom Heirs	19.75	
	<hr/>	
		\$ 66.38

COLLECTION OF TAXES

Amount Appropriated	\$170.00
Paid Millie Henderson, Collector	\$170.00

STATE TAX

Amount Appropriated	\$1,226.63
Paid State Treasurer	\$1,226.63

COUNTY TAX

Amount Appropriated	\$ 760.50
Paid Treasurer	\$ 760.50

BUREAU OF HEALTH FOR PUBLIC NURSING

Amount Appropriated	\$ 34.00
Paid State Treasurer	\$ 34.00

HEALTH OFFICER

Amount Appropriated	\$ 15.00
Paid Arthur E. Meloon	\$ 15.00

STATE AUDITOR

Amount Appropriated	\$ 35.00
Paid Sawyer & Sawyer	\$ 35.00

INSURANCE ON DISTRICT NO. 1 SCHOOL HOUSE

Amount Appropriated	\$ 34.00
Expended	\$ 34.00

SCHOOL LIGHTS

Amount Appropriated	\$ 30.00
Paid Bangor Hydro-Electric Co.	\$ 23.25

Unexpended	\$ 6.75
------------	---------

STREET LIGHTS

Amount Appropriated	\$300.00
Paid Bangor Hydro-Electric Co.	\$275.00

Unexpended	\$ 25.00
------------	----------

DOG TAXES

Amount Collected	\$ 41.70
Paid State Treasurer	\$ 41.70

TOWN OFFICERS' SALARIES

Amount Appropriated	\$700.00
---------------------	----------

Assessors:

S. W. Davis	\$50.00
A. H. Bryant	40.00
C. Wilder Smith	40.00
	<hr/> 130.00

Selectmen:

C. D. Wallace	300.00
A. H. Bryant	50.00
Douglas Maker	50.00
	<hr/> 400.00

Carleton Meloon, Treasurer	85.00
Leslie Ackley, Clerk	35.00
Arthur Meloon, Constable and Harbor Master	15.00
Arthur Dennison, Fire Inspector	5.00
C. Wilder Smith, Moderator	5.00

	\$675.00
Unexpended	\$ 25.00

SUPPORT OF POOR

Amount Appropriated	\$300.00
---------------------	----------

Expenditures

Paid Board for Frances Maker	\$260.00
Hospitalization for Barbara McGuire	30.00
Dr. Hanson	15.00
Medicine for Mrs. Elliot McGuire	10.00

	<hr/>	\$315.00
Overdrawn		\$ 15.00

MOTHERS AID

Amount Appropriated	\$800.00
Paid State Treasurer	\$637.00

Unexpended	<hr/>	\$163.00
------------	-------	----------

FIRE CHIEF

Amount Appropriated	\$25.00
Unexpended	\$25.00

WAYS, HIGHWAYS AND BRIDGES

Amount appropriated	\$1,400.00
Received from State	489.10
Received from John A. Staples	250.00

	<hr/>	\$2,139.10
--	-------	------------

Paid for Maintenance	\$1,994.04
Paid for Patrol	398.80

	<hr/>	\$2,392.84
--	-------	------------

Overdrawn	<hr/>	\$ 253.74
-----------	-------	-----------

*Annual Town Report***Head of the River Road****Receipts**

From J. A. Staples	\$ 250.00	
From State, Town Road Imp. Fund.	169.04	
		<hr/>
		\$ 419.04

Expended

Labor	\$ 194.55	
Bulldozer	185.25	
Culverts	39.24	
		<hr/>
		\$ 419.04

(This work was done without cost to the town.)

Bridges

"Crick" Bridge	\$ 223.96	
Boynton's Bridge	143.02	
Turner's Bridge	75.61	
Cement, Turner's Bridge	28.75	
No. 9 Bridge	54.00	
		<hr/>
		\$ 525.34
Culverts		\$ 157.07

State Aid Road

Amount appropriated	\$ 450.00	
Received from State	384.57	
Due from State in July 1948	2,045.27	
		<hr/>
		\$ 2,879.84
Expended		\$2,879.84

SNOW REMOVAL

Amount appropriated	\$ 600.00	
Received from State	269.15	
	<hr/>	
		\$ 869.15

Expenditures

Snow Fence	\$ 125.36	
Hauling Sand	81.00	
Sand	5.60	
Plowing Snow	979.39	
Shoveling Snow	569.35	
	<hr/>	
Total expended		\$1,760.70
Overdrawn		\$ 891.55

MAINTENANCE OF THIRD CLASS ROAD

Amount appropriated	\$ 300.00	
Expended	\$ 283.38	
	<hr/>	
Unexpended		\$ 16.62

CONTINGENT

Amount appropriated	\$ 44.00	
Recd. from Washington County	26.25	
Recd. from Forestry	14.00	
Amount of Excise	743.84	
	<hr/>	\$ 828.09

Expenditures

Printing Town Report	\$ 51.25	
Town Books	32.70	
Burning Meadows	8.25	
Legal Advice	22.52	
Typing	5.00	
Running out Town Line	82.50	
Town Paper	2.50	
Repairs on Road Machine	7.02	
Posters	12.15	
Fire Prevention	28.00	
Fighting Fire at North Cutler	27.95	
Cement for Turner's Bridge	28.75	
Vaccine	4.54	
C. Wilder Smith, supplies	26.85	
Hall rent	25.00	
Arlene Dennison, overpaid Supplemental tax	10.00	
Look Bros., gas for fire fighters	7.23	
Fire Hose	101.25	
Expense on Snow Plow	57.08	
L. E. Gardner, supplies	2.68	
C. D. Wallace—Oil for snow plow \$3.60; gas for fire prevention \$4.78	8.38	
Carleton Meloon, expense acct.	7.00	
Leslie C. Ackley, expense acct.	5.10	
C. D. Wallace, expense acct.	18.00	
	<hr/>	\$ 567.60
Balance		\$ 260.49

TREASURER'S REPORT**Year ending March 1, 1948****CARLETON C. MELOON, Treasurer**

Balance on hand March 1, 1947	\$ 8,245.28
Arlene Dennison, excise tax	43.90
Millie Henderson, Tax Coll., 1947 Town tax	11,948.49
Tax Deeds and Bill	66.38
Tax Abatements	28.11
Supplemental Tax	95.77
Excise Tax	699.94
Audbrey Beam .Wm. Beam's 1937 tax & cost	16.41
State Treasurer, 1946 State Aid Road	2,022.13
1947 State Aid Road	384.57
Snow Removal	269.15
Bank Stock Tax	9.75
State School Fund	3,501.16
R. R. & Tel. Tax	5.57
Equalization Fund	1,448.00
Forest Fire Bill	14.00
Town Road Improvement	489.10
Town of Whiting, use of snow plow	3.37
Loring, Short & Harmon, overpaid on town bks.	14.10
County of Washington, on Town Lines	26.25
John Staples, to be used on road to his place	250.00
Willard Look, lease on clam flats	25.00
Olive Wallace, tax on pool table	5.00
Pejepscot Paper Co., stumpage on wood	558.67
	<hr/>
	\$30,170.10
 Paid Selectmen's orders	 \$21,454.38
Abatements	28.11
Tax Deeds and Bill	66.38
	<hr/>
	\$21,548.87
 Balance March 1, 1948	 \$ 8,621.23

ANNUAL REPORT FOR CUTLER**JANUARY 1 TO DECEMBER 31, 1947****BUREAU OF HEALTH AND NURSING SERVICE**

Public Health Nursing is concerned with promoting good health, preventing disease and correcting deformity. A constant attempt to meet this aim is made through a generalized health program in each community. This program has many phases, including Maternal and Child Health, Communicable Disease Control, Venereal Disease Control, Tuberculosis Control and School Health. In each phase of the program, home visits are made to encourage medical supervision, well balanced diets, good health habits, correction of defects and immunization against communicable disease. A total of thirty-eight visits were made in Cutler during the year.

In the schools, the Public Health Nurse aids the teacher in maintaining the health of the children and in preventing communicable disease. Any health problem that cannot be handled by the classroom teacher is referred to the nurse for a home visit. In your schools, eight interviews and visits have been made. Audiometer testing has been done on all children from the fourth through the eighth grade. Immunization clinics for diphtheria, whooping cough and small pox have been planned and will be offered the first of the year.

State Diagnostic x-ray Clinics were held in Machias in April and in Lubec in October. Cutler was included in the many invitations for those in need of chest x-rays. Two people attended. These x-rays not only help in finding new cases of tuberculosis but also aid in the follow-up of known cases.

During the summer months, Child Health Conferences were held at the Grange Hall. Three infants and sixteen pre-school children attended. The purpose of these clinics is to offer an opportunity for children of pre-school age to have a physical examination. At this time the parent is urged to talk with the doctor about any health problems the child may be presenting. Immunizations for diphtheria, whooping cough and small pox were offered. At one of the three conferences the State Dental Hygienist was present to give each child a dental examination.

The State Medical Services program is now offering a combination Pediatric and Crippled Children's Clinic in Machias. This clinic will be held every two months during the next year. I'm sure this will be welcome news to those people who have formerly traveled to Bangor for Pediatric Clinic.

The efficiency of the Public Health Nursing Program depends greatly on close working relationship with other agencies—both official and non-official, community organizations and town officials. It is through these organizations and key people that the nurse receives valuable assistance in helping to solve many family health problems. Thank you for your co-operation.

Respectfully submitted,

DOROTHY DECKER, R. N.

Public Health Nurse

REPORT OF SUPERINTENDENT OF SCHOOLS

I have the honor of presenting to the Superintending School Committee and Citizens of the Town of Cutler my thirteenth annual report of the condition, progress and needs of your schools.

Schools opened for the fall term September 8, 1947, with a total enrollment of 86 pupils and with an enrollment in each school as follows: Village Primary 31; Village Grammar 24; Little Machias School 17; Ridge School 14.

All of our teachers have been certified according to law and for this reason are entitled to a minimum salary of \$1500. each per year.

We are glad to have back with us, Mrs. Doris Meloon who is teaching the Village Grammar School. Mrs. Louise Bryant is teaching the Little Machias School. This position was left vacant by the resignation of Mrs. Alice Gatcomb. We are very pleased to have Mrs. Bryant back again. We are also very fortunate to have with us for another year, Mrs. Doris Sears, who is teaching the Village Primary School, and Mrs. Eliza Gatcomb, who is teaching the Ridge School.

During the school year 1946-1947, 18 students were enrolled at Washington Academy. Sixteen of the above number attended during the entire school year.

During the fall term of the school year, 14 students were enrolled as follows:

Freshmen: Betty Beam, Mary Lou Fitzhenry and Frances Davis.

Sophomores: Florence Bryant, William Davis and Joan McGuire.

Juniors: Jean Ackley, Lettie Ackley, Gordon Farris, Norma Fitzhenry and Elizabeth Sheridan.

Seniors: Mona Ackley, Dewey Maker and Faye Radley.

In the horse and buggy days when the roads were

not plowed as they are today. the one-teacher rural school, where the teacher had nine grades and sometimes forty pupils to teach, had its place in educating the youth. But in this day and age in which so much is required in order for a pupil to fit himself to get along well in this world, the one-teacher rural school is not and cannot prepare the pupil as he should be prepared. This is not the fault of the teacher who works hard and faithfully every day. The great trouble lies in the fact that the teacher has too many grades to teach and too little time for the work of each grade. The school day is six hours long. Take out fifteen minutes for recess in the morning and fifteen minutes for recess in the afternoon and there is left five and one-half hours each day for instruction. If we divide five and a half hours equally among the nine grades each grade will have about thirty-six minutes for recitation, of from four to six subjects. This will give each class or grade from six to nine minutes per recitation. By uniting two grades in some subjects, the most time per class would be fifteen minutes.

Let us suppose that if either the Little Machias School or the Ridge School should burn down, would the town of Cutler replace either one of them with another one-teacher school? I definitely would say that the town of Cutler would not do such an unwise thing. The citizens of the town would plan a better system of schools. Then why wait for a school house to burn down when you know that now your children should be going to a school where there were not more than three grades to a teacher. There might be some citizens who would say that the town of Cutler cannot afford such a school. For the sake of the best educational good of your children you cannot afford not to have a better school system.

At the Little Machias School, the woodwork, ceiling and walls have been painted. A few necessary repairs

have been done at the Ridge School. The Ridge School is very much in need of a new stove. When a new stove is put in the Ridge School it should be either a combination stove in which wood or coal could be burned or an oil heating stove.

It would be a wise plan to raise some money for playground equipment. Every school should have swings, teeters, volley ball sets, and stationary slides. All of this playground equipment need not be bought in any one year. Buy one or two pieces of playground equipment a year for each school and in a few years all schools will be fully equipped.

I wish to thank teachers, members of the school committee and parents for helping make this a successful year.

Respectfully submitted,

WILLIAM M. BOTTOMLEY,
Superintendent of Schools.

FINANCIAL REPORT

For Year Ending March 1, 1948

Unexpended balance	\$2,200.52
Appropriation	4,000.00
Interest on School Fund	56.00
Recd. from State School Fund	3,501.16
Recd. from State Equalization Fd.	1,448.00

Total Resources	\$11,205.68
-----------------	-------------

Expenditures

Teachers' Salaries

Vera McGuire	\$ 458.35
Doris Meloon	916.52
Doris Sears	1,366.54
Alice Gatcomb	458.35
Louise Bryant	904.01
Eliza Gatcomb	1,374.87

Total	\$ 5,478.64
-------	-------------

Fuel

James Clark	\$ 169.00
Lindsey Coal & Lumber Co.	63.75
Sidney Davis	23.40
Charles Dennison	20.00
Bruce Reynolds	12.50
Roy Davis	8.00
Gardner Griffin	8.00

Total	\$ 304.65
-------	-----------

Janitors and Cleaning

Arthur Meloon	\$ 180.00	
Gardner Griffin	90.00	
Carrie McGuire	90.00	
Charles Griffin	16.00	
Mrs. Roy Davis	6.00	
Melvin Mason	5.00	
<hr/>		
Total		\$ 387.00

Conveyance Account

Millie Henderson	\$ 258.75	
Decosta Shaw	396.00	
Thomas G. Getchell (insurance)	32.02	
<hr/>		
Total		\$ 686.77

High School Tuition

Washington Academy	\$ 1,596.00
--------------------	-------------

Clerk Hire

Town of Lubec	\$ 98.98
---------------	----------

Textbook Account

Allyn & Bacon	\$ 20.04	
Silver Burdett & Co.	18.14	
American Book Co.	15.21	
The Macmillan Co.	12.29	
Webster Publishing Co.	11.94	
Ginn & Co.	9.53	
Row Peterson & Co.	5.67	
The Blakiston Co.	.95	
<hr/>		
Total		\$ 93.77

Supply Account

Edward E. Babb & Co.	\$ 90.70
Webster Publishing Co.	22.09
C. Wilder Smith	17.85
American Book Co.	14.66
Beckley-Cardy Co.	7.90
Howard & Brown	3.55
Gledhill Bros. Inc.	3.14
Treasurer of State of Maine	1.30
<hr/>	
Total expenditures	\$ 161.19
<hr/>	
Total Expenditures	\$ 8,807.00
Unexpended balance March 1, 1948	\$2,398.68

REPAIR ACCOUNT

Resources

Appropriation	\$350.00
---------------	----------

Expenditures

Beckley-Cardy Co.	\$ 67.42
Sheridan McLean	50.00
C. Wilder Smith	42.17
Albert Beam	45.00
Roy Davis	16.25
Dakin Sporting Goods Co.	15.80
<hr/>	
Total	\$236.64
Unexpended balance March 1, 1948	\$113.36

SUPERINTENDENCE ACCOUNT

Resources

Unexpended balance March 1, 1947	\$.54	
Appropriation	300.00	
	<hr/>	
Total		\$300.54

Expenditures

Wm. M. Bottomley	\$286.90
Unexpended balance March 1, 1948	\$ 13.64